

HOUSE BILL 3926

By Sontany

AN ACT to amend Tennessee Code Annotated, Title 7,
Chapter 4, relative to an additional tourist
accommodation tax upon the occupancy of each
hotel room located within the territory of certain
metropolitan governments.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 7-4-202, is amended by deleting the subsection (a) in its entirety and by substituting the following:

(a). In addition to any other tax or fee imposed pursuant to this chapter on the occupancy of a hotel room, upon the adoption of an ordinance by the metropolitan council in a county having a metropolitan government, there is hereby authorized an additional two dollar (\$2.00) privilege tax upon the occupancy of each hotel room within the territory of such metropolitan government. The tax so imposed is a privilege tax upon each occupied room for each night of occupancy and is to be collected and distributed as provided in part 1 of this chapter. The privilege tax may only be collected for a maximum of thirty (30) consecutive nights of occupancy.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.